

## HUMAN RESOURCES

### BUDGET UNIT: EMPLOYEE BENEFITS & SERVICES (SDG HRD)

#### I. GENERAL PROGRAM STATEMENT

This fund was established to account for administrative and management fees collected for managing the County's various employee benefit plans. The fees collected are subsequently transferred to the general fund for the reimbursement of actual administrative and management costs. There is no staffing associated with this budget unit.

#### II. BUDGET AND WORKLOAD HISTORY

	<b>Actual 2001-02</b>	<b>Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Department Request 2003-04</b>
Total Appropriation	-	2,621,200	2,072,000	2,780,863
Total Revenue	1,598,761	1,022,439	1,182,102	2,072,000
Fund Balance		1,598,761		708,863

#### III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

##### STAFFING CHANGES

None.

##### PROGRAM CHANGES

None.

##### OTHER CHANGES

Beginning in fiscal year 2003-04, revenues for consulting fees will be transferred in from various medical and dental trust funds and then transferred out to the general fund. This method will provide better tracking for fully costing employee benefits administration.

#### IV. VACANT POSITION IMPACT

None.

#### IV. OTHER POLICY ITEMS

None.

#### V. FEE CHANGES

None.

GROUP: Administrative/Executive  
 DEPARTMENT: Human Resources - Employee Benefits & Services  
 FUND: Special Revenue SDG HRD

FUNCTION: General  
 ACTIVITY: Personnel

## ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<b><u>Appropriation</u></b>					
Transfers	2,072,000	2,621,200	-	-	2,621,200
Contingencies	-	-	-	-	-
Total Appropriation	2,072,000	2,621,200	-	-	2,621,200
<b><u>Revenue</u></b>					
Use of Money & Prop	150,000	-	-	-	-
Current Services	1,019,597	-	-	-	-
Other Revenue	12,505	1,022,439	-	-	1,022,439
Total Revenue	1,182,102	1,022,439	-	-	1,022,439
Fund Balance		1,598,761	-	-	1,598,761

GROUP: Administrative/Executive  
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## ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G		I		K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget (Adjusted)	Restoration	Budget
<b>Appropriation</b>							
Transfers	2,621,200	7,866	2,629,066	-	<b>2,629,066</b>	-	2,629,066
Contingencies	-	151,797	151,797	-	<b>151,797</b>	-	151,797
Total Appropriation	2,621,200	159,663	2,780,863	-	<b>2,780,863</b>	-	2,780,863
<b>Revenue</b>							
Use of Money & Prop	-	150,000	150,000	-	<b>150,000</b>	-	150,000
Current Services	-	1,337,000	1,337,000	-	<b>1,337,000</b>	-	1,337,000
Other Revenue	<u>1,022,439</u>	<u>(437,439)</u>	<u>585,000</u>	-	<b><u>585,000</u></b>	-	<u>585,000</u>
Total Revenue	1,022,439	1,049,561	2,072,000	-	<b>2,072,000</b>	-	2,072,000
Fund Balance	1,598,761	(889,898)	708,863	-	<b>708,863</b>	-	708,863

## HUMAN RESOURCES

Recommended Program Funded Adjustments		
Transfers	<u>7,866</u>	Projected cost increase for benefits administration.
Contingencies	<u>151,797</u>	Adjustment for fund balance.
Total Appropriation	<u>159,663</u>	
Revenue		
Use of Money & Prop	<u>150,000</u>	Interest.
Current Services	900,000	Change in accounting; moved from other revenue. Also reflects reduced revenues due to projected countywide staffing decreases.
	<u>437,000</u>	Revenue from ING for salary savings plan administration.
	<u>1,337,000</u>	
Other Revenue	(1,022,439)	Change in accounting; moved to current services revenue.
	<u>585,000</u>	Revenue for consulting fees. Previously paid directly from trust funds.
	<u>(437,439)</u>	
Total Revenue	<u>1,049,561</u>	
Fund Balance	<u>(889,898)</u>	